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November 12, 2024

VIA ECF

Honorable Robert E. Grossman  
United States Bankruptcy Judge  
United States Bankruptcy Court  
Alfonse D'Amato U.S. Courthouse  
290 Federal Plaza  
Central Islip, New York 11722

Re: Barnet Louis Liberman  
Case No. 821-70611-A736  
Marc A. Pergament, Chapter 7 Trustee of the  
Estate of Barnet Louis Liberman v. Hudson  
805 LLC, Phyllis Liberman, et al  
Adv. Proc. No. 822-08094-A736

Dear Judge Grossman:

This firm is counsel to the Plaintiff-Trustee in the above-referenced adversary proceeding, which Your Honor has scheduled for trial to commence on December 3, 2024.

I am pleased to enclose a Settlement Agreement that has been negotiated and executed by myself as Trustee, by the attorneys for the Internal Revenue Service and the attorneys for Gary Rosenberg and his affiliates.

The only open issue with respect to the finalization of the Settlement Agreement is the required approval by senior management of the Internal Revenue Service and/or the Department of Justice as indicated on the first page.

As the amount of money being resolved involving the Internal Revenue Service is substantial, senior management approval by the Internal Revenue Service and/or the Department of Justice is required under their respective guidelines.

Honorable Robert E. Grossman  
United States Bankruptcy Judge  
November 12, 2024  
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It is respectfully requested that on behalf of the parties that Your Honor adjourn the trial to give time for the final approval of the settlement by the Internal Revenue Service and/or the Department of Justice and the filing of a Rule 9019 motion. In the alternative, I am ready to prepare and file a Rule 9019 motion and annex the Settlement Agreement as an exhibit.

In the event Your Honor has any questions, the parties are available for a conference call or an in-person appearance, kindly have Chambers contact me.

Respectfully yours,  


Marc A. Pergament

MAP:js  
enclosure

cc: See Attached Service List

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